

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TENNESSEE
EASTERN DIVISION

UNITED STATES OF AMERICA)
AND BRANDY L. SMITH, REVENUE)
AGENT OF THE INTERNAL REVENUE)
SERVICE,)
PETITIONERS,)
V.) CIVIL NO. _____
TRAMPAS LITTLEJOHN,)
RESPONDENT.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

COMES NOW, the United States of America, on behalf of its agency, the Internal Revenue Service (IRS), and Brandy L. Smith, Revenue Agent of the Internal Revenue Service, by their attorney, Jimmy L. Croom, Assistant United States Attorney for the Western District of Tennessee, show unto the Court as follows:

I.

This is a proceeding brought pursuant to the provisions of I.R.C. Sections 7402(b) and 7604(a) of Title 26, United States Code, to judicially enforce an Internal Revenue Service summons.

II.

Petitioner, Brandy L. Smith, is a Revenue Agent of the Internal Revenue Service employed in the Small Business/Self-Employed Division, Gulf States Area of the

Internal Revenue Service, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in I.R.C. Section 7602 of Title 26, United States Code, and Treas. Reg. Section 301.7602-1, 26 C.F.R. Section 301.7602-1, as set forth in the declaration of Revenue Agent Brandy L. Smith, attached hereto as Exhibit 1 and incorporated herein as part of this petition.

III.

The respondent, Trampas Littlejohn, (hereinafter respondent) resides or is found at 51 Mitchell Street, Jackson, Tennessee 38301, within the jurisdiction of this Court.

IV.

Revenue Agent Brandy L. Smith is conducting an investigation into the collection of the tax liabilities of Trampas Littlejohn for the calendar years ended December 31, 2006, December 31, 2007, December 31, 2008, December 31, 2009, and December 31, 2010, as set forth in the declaration of Revenue Agent Brandy L. Smith. (Exhibit 1).

V.

The respondent, Trampas Littlejohn, is in possession and control of the testimony, books, papers, and other data which are relevant to the above-described investigation.

VI.

On June 29, 2011, two Internal Revenue Service summonses were issued by Revenue Agent Brandy L. Smith directing the respondent to appear before Revenue Agent Brandy L. Smith on July 12, 2011, at 9:00 a.m., at the Internal Revenue Service office, 109 South Highland Avenue, Room 103, Jackson, Tennessee 38301, to testify and produce for examination, books, papers, records, and other data described in the

summonses. Attested copies of the summonses were left at the last and usual place of abode of the respondent, Trampas Littlejohn, by Revenue Agent Brandy L. Smith, on June 29, 2011. The originals of the summonses are attached hereto as Exhibits 2 and 3 and incorporated herein as a part of this petition.

VII.

On July 12, 2011, the respondent, Trampas Littlejohn, did not appear in response to the summonses. The respondent's refusal to comply with the summonses continues to date as is set forth in the declaration of Revenue Agent Brandy L. Smith, attached as Exhibit 1.

VIII.

The books, papers, records, and other data sought by the summonses are not already in the possession of the Internal Revenue Service.

IX.

All administrative actions required by the Internal Revenue Code for the issuance of a summons have been taken.

X.

It is necessary for the government to obtain the testimony and to examine the books, papers, records, and other data sought by the summonses in order to properly investigate the collection of the Federal tax liabilities of Trampas Littlejohn for the calendar years ended December 31, 2006, December 31, 2007, December 31, 2008, December 31, 2009, and December 31, 2010, as evidenced by the declaration of Revenue Agent Brandy L. Smith, attached hereto and incorporated herein as part of this petition. (Exhibit 1).

WHEREFORE, the petitioners respectfully request:

1. That this Court enter an order directing the respondent, Trampas Littlejohn, to show cause, if any, why he should not comply with and obey the aforementioned summonses issued to him, and each and every requirement thereof.
2. That this Court enter an order directing the respondent, Trampas Littlejohn, to obey the summonses issued to him, and each and every requirement thereof, by ordering the attendance, testimony and production of the books, papers, records and other data as is required and called for by the terms of the summonses before Revenue Agent Brandy L. Smith or any other proper officer or employee of the Internal Revenue Service, at such time and place as may be fixed by the Revenue Agent, or any other proper officer or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

This the 24th day of August, 2011.

Respectfully submitted,

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